

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to 1:18-CV-05053-LAK.

MASTER DOCKET

Case No. 1:18-MD-02865-LAK

**DECLARATION OF KARI PARKS IN SUPPORT OF
THE GOLDSTEIN LAW GROUP PC 401(K) PROFIT SHARING PLAN'S, SHELDON
GOLDSTEIN'S, AND SCOTT GOLDSTEIN'S
MOTION TO DISMISS AMENDED COMPLAINT**

I, Kari Parks, depose and say as follows:

1. I am an associate of the law firm Gusrae Kaplan Nusbaum PLLC, which is counsel for Defendants The Goldstein Law Group PC 401(K) Profit Sharing Plan, Sheldon Goldstein, and Scott Goldstein (the "**Goldstein Parties**") in this action.
2. I submit this declaration in support of the Goldstein Parties' Motion to Dismiss Amended Complaint (the "**Motion**").
3. Defendant Scott Goldstein is a securities lawyer who has been a Partner of The Goldstein Law Group since 1998.
4. Annexed as Exhibit 1 is a true and correct copy of the Amended Complaint filed by SKAT in 18-cv-5053 as Docket #155 (Apr. 22, 2020), which this Motion seeks to dismiss.

5. Annexed as Exhibit 2 is a document comparison of SKAT's Amended Complaint against the its initial complaint, which I prepared using Adobe Acrobat on June 26, 2020.

6. Annexed as Exhibit 3 is Defendants The Goldstein Law Group PC 401(K) Profit Sharing Plan's and Sheldon Goldstein's Amended Answer, Affirmative Defenses, and Counterclaims Against Skatteforvaltningen and Amended Third-Party Complaint Against ED&F Man Capital Markets, Ltd. and John Does 1-10, Dkt. 219 (Nov. 5, 2019) ("ATPC").

7. Annexed as Exhibit 4 is a true and correct copy of the Report to the members of the Danish Public Accounts Committee (*Statsrevisorerne*) on the administration by the Danish Customs and Tax Administration (SKAT) and the supervision by the Danish Ministry of Taxation of refunds of dividend tax (Feb. 2016).

8. Annexed as Exhibit 5 is a true and correct copy of the report prepared by Staff of the Senate Permanent Committee on Investigations, 110th Cong., Dividend Tax Abuse: How Offshore Entities Dodge Taxes on U.S. Stock Dividends (Sept. 11, 2008).

9. Annexed as Exhibit 6 is a true and correct copy of the Re-Amended Schedule 5T filed by SKAT on or around February 28, 2020 in the English Action. a true and correct copy of the Amended Defence of ED&F Man Capital Markets Ltd, Annex E, SKAT v. ED&F Man Capital Markets Ltd. et al., Nos. CL-2018-000297, CL-2018000590 (Sept. 6, 2019).

10. Annexed as Exhibit 7 is Amended Particulars of Claim filed by Plaintiff Skatteforvaltningen ("SKAT") on or around March 13, 2019, in the English case

captioned Skatteforvaltningen v. Solo Capital Partners LLP et al., CL-2018-000297, CL-2018-000404, CL-2018-000590 (the “**English Action**”).

11. Annexed as Exhibit 8 is a true and correct copy of ED&F Man’s Response to Claimant’s Request Dated 19 May 2020 for Further Information Under Part 18, filed in the English Action on or around May 19, 2020.

12. Annexed as Exhibit 9 is a true and correct copy of the Further Particulars Regarding the Validity of WHT Refund Applications filed by SKAT in the English Action on or around February 28, 2020.

13. Annexed as Exhibit 10 is a true and correct copy of the Goldstein Applications for refunds of taxes paid in connection with the dividends issued by TDC A/S in March 2014, Novo Nordisk in March 2014, Danske Bank in March 2014, D/S Norden in April 2014, Coloplast A/S in December 2014, Novozymes A/S in March 2015, Novo Nordisk in March 2015, and Danske Bank in March 2015.

14. Annexed as Exhibit 11 is a true and correct copy of the 2010 audit of SKAT prepared by the Danish Ministry of Taxation.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: July 3, 2020
New York, New York

/s/ Kari Parks